EAC Workbook/FY97 Cost and Funding Forecast Tool

Overview

Technical support

Immediate help is available from Bruce Barrus, 5-7304.

In this section   The following topics are covered in this section:

Overview, Continued

In this section (continued)

Overview, Continued

Introduction This cost and funding forecasting tool is referred to as the Estimate at Completion (EAC) Workbook. It enables division business team leaders (BTLs) to provide cost and funding estimates for their areas of responsibility and to further the objectives listed below. This Workbook may be used for either group- or division-level annualized estimates. Group workbooks will be summarized into Division workbooks, which will be summarized into a Laboratory estimate.

Organization-specific versions of the Workbook will be provided by BUS-3 in the near future. Each organization-specific version will be pre-loaded with FY96 year-to-date funds allocations and actual costs for the organization.

Note: It is assumed that users of the EAC Workbook have a basic working knowledge of Microsoft Excel software.

Objectives The purpose of this EAC Workbook is to

- Facilitate funding allocation discussions among divisions, programs, and BTLs;

- Identify potential funding/staffing issues;

- Provide a common format to facilitate data verification; and

- Allow development of a Laboratory-wide cost/funding estimate.

Overview, Continued

Workbook structure	Each group or division will have a separate EAC Workbook. Each EAC Workbook is organized into 18 worksheets: three sheets for funding estimates, ten sheets for cost estimates, one sheet for executive summary, two sheets for pre-loaded rate tables, and two sheets for B&R code and program code tables. The funding estimates are divided into primary and secondary allocations by B&R2 summary level program. The cost estimates are divided into funding type (Direct, Offsite, Recharge, Group Support, Division/Program Support, and G&A/LDRD) by operating statement line number summary level.

The Workbook has the following estimating breakdown structure.

Organization Executive Summary Worksheet

Funds Summary Worksheet
- Estimate Overrun/Underrun (on Funds Summary sheet)
  B&R2 programs (input level)
- Primary Allocations Worksheet
  B&R2 programs (input level)
- Secondary Allocations Worksheet
  B&R2 programs (input level)

Total Costs Summary Worksheet
- Operating Costs Summary Worksheet
  - Direct Costs Worksheet
    Operating statement line numbers (summarized) (input level)
  - Recharge Costs Worksheet
    Operating statement line numbers (summarized) (input level)
  - Group Support Costs Worksheet
    Operating statement line numbers (summarized) (input level)
  - Division/Program Support Costs Worksheet
    Operating statement line numbers (summarized) (input level)
  - G&A/LDRD Costs Worksheet
    Operating statement line numbers (summarized) (input level)
- Capital Cost Worksheet
  Operating statement line numbers (summarized) (input level)
- Construction Costs Worksheet
  Operating statement line numbers (summarized) (input level)

Overview, Continued

Quick start pointers

The following are helpful pointers to expedite use of the Workbook.

- When the Workbook is initially opened on the Web, it will be saved automatically to the Netscape directory.

- In the organization-specific version of the Workbook, FY96 year-to-date (YTD) funding allocations and costs will be pre-loaded.

- Only those sheets and input lines that apply to the organization's situation should be used.

- All of the funding worksheets have the same basic format and differ only by allocation type. All of the costs worksheets have the same basic format and differ only by cost type.

- Data may be entered in any order.

- All entries should reflect an annual time period.

- Labor is entered as unit productive hours.

- Costs are entered as thousands of as-spent or then-year dollars.

- Manual calculation mode is enabled by pressing the F9 key to recalculate the workbook.

- Procurement Recharge is automatically calculated on purchase order amounts entered.

- The Toggle View button displays more FY96 columns on screen by compressing the Description column temporarily.

- The Summary sheet is an executive summary of the three major fund and cost types (operating, capital, and construction) that converts total productive labor hours into total FTEs using the conversion factors in the rate tables and calculates costs per FTE and variances.

Overview, Continued

**Quick start
pointers,**
continued

- There are two data erase macros attached to the Tools menu. To erase all input data from the currently active sheet, press the Ctrl and E keys simultaneously. To erase all input data on all sheets in the workbook, press the Ctrl and T keys simultaneously.

- The Tools menu has four report printing macros. These macros temporarily select the HP Laserjet III printer driver and then restore the original driver, if different, after printing the selected report.

- The HP Laserjet III printer driver needs to be installed on your computer for the reports to print correctly. The print macros do not work on a Macintosh.

**Quick start
procedure**

1. Select the organization code from the drop-down menu in the upper-left corner of each sheet. (In the organization-specific versions, this will be done automatically.)

2. To use the Toggle View button, click on the button once to display more columns and click it again to restore the screen display to its initial setting.

3. By B&R2 program line, enter funding allocations into the FY96 Additional Forecast, FY96 Planned Carryover, FY97 Total Funding, and FY97 Planned Carryover columns of the Funds Primary and Funds Secondary worksheets.

4. On the Funds Secondary worksheet, enter secondary sub-allocations received as positive numbers and sub-allocations given to other organizations as negative numbers.

5. On the Funds Summary worksheet, enter anticipated overrun amounts (negative numbers) or underrun amounts (positive numbers) by B&R2 program line in the FY96 (Over) Or Under and FY97 (Over) Or Under columns. The column totals should match the variances by fund type in the Net Available Funding columns within the Funds Allocation Recapitulation section at the bottom of the worksheet.

Overview, Continued

Quick start procedure, continued

6. Each cost input sheet has drop-down menus at the bottom that allow the user a choice between official and composite year-to-date actual overhead rates for Group Support, Division Support, and G&A. For a group-level estimate, use the official Group Support rate, because the composite group rate is an average rate for all groups within the division. For a division-level estimate, the composite Group Support rate should be used. Whenever composite rates are selected, this assumes that the year-to-date organizational and business mix will continue unchanged into the future.

7. Enter labor hours and cost data into the FY96 Estimate To Complete (ETC) and FY97 Estimate At Completion (EAC) columns of the appropriate costs sheets. Six of the eight costs sheets comprise Operating Costs: Direct, Offsite, Recharge, Group (Support), Division (Support), and G&A. The Costs Operating sheet summarizes these six sheets. The remaining two costs input sheets are for Capital and Construction. The Costs Total sheet summarizes the Operating, Capital, and Construction sheets

8. Summarize all purchase orders of less than $100,000 by cost category (material, services, equipment, or workplace) along with the first $100,000 of those greater than $100,000. Enter these totals on the appropriate category lines for POs < $100k. Enter the sum of the portions greater than $100,000 for all purchase orders of each particular category type on the other line, Portions Of POs > $100k.

9. To force the "bottom line" of any costs input sheet to a desired target cost, enter that target in the box provided for each fiscal year at the bottom of the sheet. In conjunction with all other cost inputs on the sheet, an unburdened balancing factor will be calculated in the Miscellaneous Cost Section of the sheet to give the desired "bottom line" cost.

10. Estimate costs that comprise group overhead, such as the group office, on the Costs Group sheet and those that comprise division overhead, such as the division office, on the Costs Division sheet. Estimate costs for program offices on the Division sheet. Estimate costs that comprise G&A, including Laboratory Directed Research and Development (LDRD), on the Costs G&A sheet.

General Information

General information	The organization-specific version of the EAC Workbook and worksheets will be protected and locked to prevent accidental corruption and to ensure data integrity. The unlocked version with no pre-loaded YTD actuals and open rate tables, for "what if" analyses, is available on the World Wide Web at http://www.bus.lanl.gov:8001/bus/budcall/budcall.html. However, only the official, organization-specific version of the Workbook is to be used to submit the division estimate.

The FY97 burden rates are an extension of the FY96 burden rates, with calculated composite rates being escalated using the official Laboratory operating factors. If budget analysts believe the currently stored rates do not accurately reflect anticipated conditions, they may contact Bruce Barrus, BUS-3, at 5-7304, for FY97 rate table changes.

For each division or group, all FY96 estimates to complete (ETC) or FY97 estimates at completion (EAC) need to be annualized and summarized to the input levels of the provided worksheets in the Workbook.

The EAC Workbook uses Laboratory pricing policies and procedures for costs as far as possible at the organization summary level.

General Information, Continued

Workbook features

The EAC Workbook has the following special features:

- Operating, capital, and construction fund and cost types integrated by organization, with estimated variances automatically calculated;

- Preloaded actual year-to-date funding allocations by B&R2 and costs by summarized operating statement line number for each organization;

- Automatic rate lookup with complete FY96 and FY97 labor and overhead rate tables for all cost centers, including calculated average actual contract labor rates by contractor type, plus productive hour FTE factors;

- Bottom line target costs specification ability for each costs input worksheet for FY96 and FY97, using an unburdened balancing factor that is calculated for the Miscellaneous cost category so total costs equal the target;

- One-page executive summary with total FTEs and cost per FTE by fund/cost type and major cost category (labor, material, and burden) calculated for operating, capital, and construction estimates;

- Cost center drop-down menus providing a description and rates for the selected cost center on the costs worksheets;

- Burden rate drop-down menus for official or composite actual overhead rates for Group Support, Division Support, and G&A for FY96 and FY97 for each costs worksheet;

- Automatic Procurement Recharge calculation using the three-tiered threshold base and rate structure automatically applied to the input purchase order amounts for material, services, equipment, and workplace costs;

- Budget and reporting code table of all active B&R9 codes;

General Information, Continued

Workbook features, continued

- Program code table of all active program codes and descriptions, cross-referenced to burden codes and descriptions, B&R9 codes and descriptions, and cost type;

- Toggle view buttons on the Funds Summary sheet and the costs sheets that compress/expand the description to display all of the FY96 data on screen;

- Tools menu macros that erase active sheet input data; erase input data for all sheets in the workbook, print funds reports, print operating costs reports, print total costs reports, and print executive summary reports; and

- Manual calculation mode using the F9 key to recalculate the workbook after data entry.

General Information, Continued

Data entry requirements   The following data entry requirements apply to all worksheets:

- All entries should reflect the government fiscal budget year from October through September;

- Labor is entered as unit **productive** hours, and absence hours are excluded;

- Costs are entered as thousands of as-spent or then-year dollars; and

- Data may be entered in any order on those worksheets and lines that are applicable to the organization.

Erasing data macros   There are two macros to erase input data as a block. They may be run from either the Tools menu or by using the following keyboard shortcuts:

- Press the Ctrl and E keys simultaneously to erase all input from the active sheet or

- Press the Ctrl and T keys simultaneously to erase all input from all sheets.

Printing   Select **HP Laserjet III on LPTx** in the Printer Setup portion of the Printer menu, even if the actual printer to be used is an HP Laserjet 4. Do not select HP Laserjet 4, because the Workbook forms do not fit within the set margin limits. A Laserjet 4 or 5 printer will correctly translate and print the forms if the Laserjet III printer driver is selected. The pages are already set up to print the forms for all the sheets in the Workbook.

General Information, Continued

Terminology   **TSM labor categories:** For YTD actual cost reporting, the following three technical staff member (TSM) labor hour categories have been combined with the current six TSM labor hour categories as follows:

- A10 TSM Non-Management > $85k and
  A14 TSM Non-Management $80k to $90k;

- A11 TSM Non-Management $60k to $85k and
  A16 TSM Non-Management $60k to $70k;
  and

- A12 TSM Non-Management < $60k and
  A17 TSM Non-Management $50k to $60k.

Primary allocation: Referenced to a division, a primary allocation is the initial funding received from a program office or funding received directly from an outside customer. It is the initial allocation received from sources other than another line division.

Secondary allocation: Referenced to a division, a secondary allocation is the funding received from another division as a suballocation. A positive secondary allocation represents funds received from another division. A negative secondary allocation represents funds given to another division by suballocation.

Operating cost: Total operating cost refers to total productive hours and operating expenses for the organization, excluding capital equipment costs, construction costs, and absence hours, as defined by the following Data Warehouse query parameters:

Fiscal Year = '1996'
Program Code not like 'P%' or 'Z%'
Program Code <> 'V599'
Transaction Type = 'C' or 'F'

Continued on next page

General Information, Continued

Terminology, continued	**Direct Program cost:** Direct Program cost refers to productive hours and operating expenses for the organization, excluding capital equipment costs and construction costs directly associated with a Program final cost objective. Direct Program costs are costs and hours charged to all Budget and Reporting (B&R) categories except 62, 7, and 84. This includes the Laboratory program code series A** through T**. Actual YTD Direct costs loaded in the EAC Workbook for an organization are defined by the following Data Warehouse query parameters:

Fiscal Year = '1996'
Program Code not like 'P%' or 'Z%'
Program Code <> 'V599'
Transaction Type = 'C' or 'F'
Internal B&R not like '62%' or '7%' or '84%'
Program Code not like 'XD%' or 'XF%' or 'XG%'
Program Code not like 'XN%' or 'XR%' or 'XT%' or 'X7%'

Recharge cost: Recharge cost refers to operating Recharge productive hours and operating expenses for the organization charged to Recharge program codes. Recharge program codes are those coded to B&R 7**. This includes the following: X2**, X3**, X4**, X5**, X6**, X72*, X7B*, X7C*, X7X*, XE**, XF**, XN**, XP**, XU**, and XX**. Refer to the B&R code or program code tables for more program code detail. Actual YTD Direct costs loaded in the EAC Workbook for an organization are defined by the following Data Warehouse query parameters:

Fiscal Year = '1996'
Program Code not like 'P%' or 'Z%'
Program Code <> 'V599'
Transaction Type = 'C' or 'F'
Internal B&R like '7%'

General Information, Continued

Terminology, continued

Group Support cost: Group Support cost refers to productive hours and operating expenses for the organization charged to Group Support program codes. This includes program codes in the XG**, XN**, and XT** series. The Group Support cost category comprises hours and costs indirectly associated with a Program final cost objective. In FY97, XF** is redefined as a Recharge code. Group Support costs are Indirect hours and costs incurred as group overhead, typically the costs of the group office, and are defined by the following Data Warehouse query parameters:

Fiscal Year = '1996'
Program Code not like 'P%' or 'Z%'
Program Code <> 'V599'
Transaction Type = 'C' or 'F'
Internal B&R like '83%' AND
Program Code like 'XF%' or 'XG%' or 'XN%' or 'XT%'

Division Support cost: Division Support cost includes Program Support costs and is defined by the following Data Warehouse query parameters:

Fiscal Year = '1996'
Program Code not like 'P%' or 'Z%'
Program Code <> 'V599'
Transaction Type = 'C' or 'F'
Internal B&R like '83%' AND
Program Code like 'XD%' or 'XR%' or 'X7%'

General and Administrative (G&A) cost: G&A cost includes Laboratory Directed Research and Development (LDRD) costs and is defined by the following Data Warehouse query parameters:

Fiscal Year = '1996'
Program Code not like 'P%' or 'Z%'
Program Code <> 'V599'
Transaction Type = 'C' or 'F'
Internal B&R like '62%' or '84%

General Information, Continued

Terminology, continued

Capital cost: Capital cost includes Laboratory capitalized equipment costs and is defined by the following Data Warehouse query parameters:

Fiscal Year = '1996'
Internal B&R like '35%'
Transaction Type = 'C' or 'F'

Construction cost: Construction cost includes Laboratory construction projects funded by this cost type and is defined by the following Data Warehouse query parameters:

Fiscal Year = '1996'
Internal B&R like '39%'
Transaction Type = 'C' or 'F'

Funding Worksheets

Introduction
The three funding worksheets, Funds Primary, Funds Secondary, and Funds Summary, are identical in form, with the exception of the Summary sheet having a column for estimated overrun or underrun by B&R2 program line for each fiscal year. In the organization-specific version of the Workbook, the cost center is pre-selected for the specified organization. B&R2 summary level YTD allocations that are obtained from the Data Warehouse will be pre-loaded on the Summary sheet and displayed on the other two sheets.

All three worksheets provide allocation subtotal recapitulations by the three major funds categories of operating, capital, and construction. Operating funds are further broken down into Direct and Indirect categories. The Summary sheet also lists the estimated costs from the costs sheets by major category and calculates estimated variances.

Data entry fields
The Funds Primary and Funds Secondary worksheets allow entries only in four columns: FY96 Additional Forecast, FY96 Planned Carryover, FY97 Total Funding, and FY97 Planned Carryover. The Funds Summary worksheet allows entries only in the FY96 (Over) or Under and the FY97 (Over) or Under columns.

Funds data entry
Funding forecasts for estimates to complete and planned carryover (if any) should be summarized for the entire group or division by B&R2 program and entered on the appropriate B&R2 line of the form, in thousands of dollars.

All allocation entries on the Funds Primary worksheet should be positive, reflecting only primary allocations received from program offices or outside customers.

On the Funds Secondary worksheet, positive entries reflect secondary allocations received from other organizations and negative entries reflect secondary allocations made to other organizations from primary funds already planned.

Funding Worksheets, Continued

B&R2 program overrun/ underrun data entry	The estimate of the overrun/underrun position by B&R2 program is necessary to correlate organization forecasts with program forecasts. On the Funds Summary worksheet (Over) Or Under columns, positive entries reflect estimated underruns by B&R2 program and negative entries reflect estimated overruns by B&R2 program. The overrun or underrun position must be estimated separately by B&R2 program. The net totals by fund type should match the calculated variances by fund type displayed in the recapitulation section at the bottom of the sheet. The net totals by fund type are provided in the recapitulation section to indicate any mis-matches that require adjustment.

Costs Worksheets

Introduction	The ten costs worksheets are nearly identical in form. They differ primarily by cost type. The name of each costs sheet identifies the cost type. There is one sheet per cost type. All of the estimated activities for the organization need to be summarized by cost type and input to the appropriate costs sheet. In the organization-specific version, YTD actual costs are pre-loaded and the cost center is pre-selected for the specified organization. These cost entries are locked into the worksheet and cannot be changed or deleted. The YTD actual costs are obtained from a Data Warehouse ad hoc query report, based on the criteria for the several cost categories as defined in the Terminology section, above.
Purpose	The costs worksheets are functional pricing models that extend and summarize all costs, calculate bases, and apply burden rates as appropriate for the cost category to arrive at a total cost estimate for the category. Selection of a cost center automatically loads the appropriate rates for both FY96 and FY97 into the sheet from the rate tables.
Line number format	The costs worksheets are modeled after the Laboratory Operating Statement format by summarized line number. Actuals of discontinued labor line numbers have been combined with current line numbers, as follows: A10 with A14; A11 with A16; A12 with A17; B10 with B14; B11 with B16; and B12 with B17. (Refer to the Terminology section, above.) Additionally, line L11, Operations Capitalized Variance, is combined with L10, Credits.

Costs Worksheets, Continued

Costs Direct sheet	The Costs Direct sheet is for onsite work that directly relates to the final cost objective or customer program. This sheet is used also for onsite reimbursable Direct work.

Costs Offsite sheet	The Costs Offsite sheet is for offsite work that directly relates to the final cost objective or customer program. This sheet is used for off-site reimbursable Direct work also. This sheet is necessary because of the significant difference in the G&A rate for onsite and offsite work.

Costs Recharge sheet	The Costs Recharge sheet is for estimating costs for work done by one organization that benefits another organization. The costs incurred by the performing organization are transferred or recharged to the organization that receives the benefit. This sheet should be used by organizations that provide Recharge services. Organizations receiving such services may wish to temporarily use the sheet to estimate the cost of such services to them, but the sheet should be deleted of such calculations and the sum of the estimated value of all such Recharge services should be entered on the Recharge: All Other line of the appropriate costs sheet. Only organizations providing Recharge services should have costs permanently entered on this sheet.

Costs Group (Support) sheet	The Costs Group (Support) sheet is for estimating costs that comprise Group Support overhead, such as the group office.

Costs Division (Support) sheet	The Costs Division (Support) sheet is for estimating costs that comprise Division Support overhead, such as the division office. This sheet is to be used to estimate the costs of Program Office Support also.

Costs G&A (Overhead) sheet	The Costs G&A (Overhead) sheet is for estimating costs that comprise general and administrative (G&A) overhead, such as the Director's Office. This sheet is to be used also to estimate the costs of Laboratory Directed Research and Development (LDRD).

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Costs Worksheets, Continued

Summary data	The Costs Direct, Costs Offsite, Costs Recharge, Costs Group, Costs Division, and Costs G&A sheets are elements of the operating cost type and are summarized by the Costs Operating sheet. This sheet and the Costs Capital and Costs Construction sheets are summarized by the Costs Total sheet. At the bottom of the Costs Operating, Costs Capital, and Costs Construction sheets, the total estimated funds for each fund/cost type from the Funds Summary sheet Recapitulation Section are listed and the estimated cost variances are calculated by fiscal year. The Costs Total sheet summarizes the grand total costs and funds for the organization and calculates the estimated total cost variances by fiscal year.
Data entry fields	Data may be entered in the FY96 Estimate To Complete (ETC) and the FY97 Estimate At Completion (EAC) columns and in the Target Cost boxes at the bottom of the costs input sheets. Overhead rate types may be selected by drop-down menus at the bottom of the costs input sheets. All of the entry fields for the A lines above the heavy solid line on each form are for labor hours. All of the entry fields below the heavy solid line are for dollars, in thousands. All data entered should reflect annualized estimates to complete for FY96 or estimates at completion for FY97.

Costs Worksheets, Continued

Cost data entry fields

The following information applies to all of the costs sheets. The only difference is the type of cost being estimated.

Labor Hours: Only productive labor hours should be entered. Absence hours should not be entered. FY96 YTD actual hours plus FY96 estimate to complete (ETC) hours equal FY96 forecast annual productive hours. FY97 estimate at completion (EAC) hours entered should be total annual productive hours.

Labor Cost: The cost of all input labor hours is automatically calculated. However, Line B90, Labor Other Miscellaneous Cost, is independent of labor hours and must be entered as a cost, if any. It is typically used for labor bonuses. Enter both FY96 ETC and FY97 EAC forecast values.

Travel: Enter FY96 cost ETC for all types of travel: domestic, foreign, new hire, and affiliate. Enter FY97 cost EAC for all types of travel.

Purchase Orders (POs): To correctly approximate G&A burdening of POs, which is restricted to only the first $100,000 of any PO, it is necessary to separately accumulate the FY96 ETC and FY97 EAC portions of POs greater than $100,000 and enter the sum of these portions into the appropriate columns on the lines for Portions Of POs > $100k for the respective non-labor categories of material, services, equipment, and workplace costs.

All POs less than $100,000 and the first $100,000 of all POs greater than $100,000 need to be separately accumulated and entered on the ETC lines for POs < $100k for the respective non-labor categories of material, services, equipment, and workplace costs. YTD actual PO total costs are entered on the line for POs < $100k, since the sum of PO portions > $100,000 is not available in the YTD history.

Material: The All Other field includes supplies, miscellaneous material, and all other material except PO material.

Services: The All Other field includes affiliate services, miscellaneous services, and all other services except PO services.

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Costs Worksheets, Continued

Cost data entry fields, continued

Recharge: Procurement Recharge is automatically calculated using the three-tiered rate and incremental base structure against the estimated FY96 ETC and FY97 EAC material, services, equipment, and workplace PO costs. The rate that appears on the Procurement Recharge line is the calculated composite rate for the total PO base inputs and the calculated Procurement Recharge amount, per the Recharge tiered structure, as follows:

- Purchase orders that are less than or equal to $1 million are recharged 3.25% on the total amount;

- Purchase orders that are greater than $1 million, but less than or equal to $4 million are recharged 3.25% on the first million and 2% on the balance; and

- Purchase orders that are greater than $4 million are recharged 3.25% on the first million, 2% on the next three million, and 1% on the balance.

The Recharge: All Other field includes CCF costs, editing and illustration costs, fabrication costs, secretarial pool costs, ES&H costs, training costs, and miscellaneous other Recharge costs.

Equipment: The All Other field includes equipment rental, equipment maintenance, and miscellaneous equipment, for everything except PO equipment.

Workplace: The Space Charge Costs line includes the following:

- Utilities space charge;
- Maintenance space charge; and
- Administration space charge costs.

The Workplace All Other field includes the following:

- Telephone costs;
- E-mail costs;
- Computer network costs;
- Vehicle costs;
- JCI maintenance work orders;
- Facilities engineering support; and
- Security costs.

Costs Worksheets, Continued

Cost data entry fields, continued	**Miscellaneous:** The All Other field includes UC management fee, fringe costs, and miscellaneous costs that do not fit anywhere else. The EAC Target Cost Balance Factor is included in this section of the sheet (refer to the next section).
	Management Support and G&A: These costs are automatically calculated by the worksheet formulas according to an overhead element assignment matrix that indicates which line items are in which overhead pool bases.
	Credits and Revenues: Any entries in these lines are generally negative numbers that offset the other cost elements. Typically, the only entry made by the budget analyst in this part of the sheet would be on the credits line and not on the revenue lines. Generally, the revenue lines are place holders on the costs input sheets, but are used by the software for calculations on the costs summary sheets.
Target cost calculation	Target costs may be entered for any cost type, in order to force the bottom line to equal the input target. An unburdened balance factor is calculated to do this. The Workbook makes no allocation of the balance factor between labor and material; it is all placed in the Miscellaneous cost section.
	At the bottom of each costs input sheet is a line for Optional EAC Target Costs. There is an input box on this line in the EAC column for each fiscal year. These boxes are connected to the Miscellaneous: EAC Target Balance Factor (Calculated) line in the Miscellaneous cost section. This line factor is a formula for each year that calculates the unburdened amount necessary to force a bottom line total cost, when the factor is burdened according to the cost type. The formulas are activated when a number is entered in the EAC Target Cost box at the bottom of the sheet for either FY96 or FY97. It is deactivated when the number is deleted from the EAC Target Cost box.
	The formula accounts for all YTD costs and any ETC costs already entered before determining the balancing factor needed to give the desired FY96 EAC total cost by cost type. Similarly, the formula accounts for any EAC costs already entered, to determine the FY97 EAC total cost balancing factor.

Costs Worksheets, Continued

Overhead rate type selection   At the bottom of each costs input sheet, below the EAC columns for FY96 and FY97, there are drop-down menus to select the type of Group Support rate, Division Support rate, and G&A Overhead rate to be used. Either official rates or composite rates calculated from YTD actual costs can be calculated. The EAC Workbook default overhead rate types are initially set as follows for both FY96 and FY97:

Rate	FY96 and FY97 Default Setting
Group Support	Composite
Division Support	Official
Direct G&A	Official Onsite
Offsite G&A	Official Offsite
Recharge G&A	Composite (not actually used)
Group G&A	Composite (not actually used)
Division G&A	Composite (not actually used)
G&A G&A	Composite (not actually used)
Capital G&A	Official Capital
Construction	Official Capital

The composite Group Support rates are average actual YTD group rates calculated by division. The composite Division Support rates are average actual YTD division rates calculated by division. The composite G&A rate is the average actual YTD G&A rate calculated by division. Use the following guidelines in selecting the overhead rate type for preparing cost estimates:

Workbook Estimate	Rate	FY96 Rate Type	FY97 Rate Type
Division	Group	Composite	Composite
	Division	Official	Official
	G&A	See list above	See list above
Group	Group	Official	Official
	Division	Official	Official
	G&A	See list above	See list above
Laboratory	Group	Composite	Composite
	Division	Composite	Composite
	G&A	See list above	See list above

Summary Worksheet and Report Printing

Summary worksheet
The Summary worksheet is a one-page executive style summary matrix report of the organization's estimate by major fund and cost type (operating, capital, and construction) and major cost category (labor, material, and burden). The report converts total labor productive hours to total FTEs using the six classes of labor productive hour factors, which are included in the rate tables. The report also calculates EAC funds per FTE and EAC costs per FTE. Cost variances are also calculated. Negative variances are unfavorable.

Report printing macros
To use the four report printing macros that are attached to the Tools drop-down menu, click on Tools in the menu bar at the top of the screen and select the report to be printed. A confirmation prompt displays before printing begins. The print macros automatically set the print driver to Laserjet III and then restore the previous printer setting after the report is printed. Each report is described below.

Funds report
The Print Funds Report macro recalculates the worksheet and then prints a numbered, nine-page, landscape-oriented of the three funds sheets, in the following order:

(1) Funds Summary;
(2) Funds Primary; and
(3) Funds Secondary.

Summary Worksheet and Report Printing, Continued

Operating costs report	The Print Operating Costs Report macro recalculates the workbook and then prints a numbered, fourteen-page, landscape-oriented of the operating costs worksheets, in the following order: (1) Costs Operating (summary); (2) Costs Direct; (3) Costs Offsite; (4) Costs Recharge; (5) Costs Group; (6) Costs Division; and (7) Costs G&A.
Total costs report	The Print Total Costs Report macro recalculates the workbook and then prints a numbered, twenty-page, landscape-oriented report of the costs worksheets in the following order: (1) Costs Summary (summary); (2) Costs Operating (summary); (3) Costs Direct; (4) Costs Offsite; (5) Costs Recharge; (6) Costs Group; (7) Costs Division; (8) Costs G&A; (9) Costs Capital; and (10) Costs Construction.
Executive summary report	The Print Executive Summary Report macro recalculates the workbook and then prints a one-page, landscape-oriented report of the Executive Summary worksheet.

FY96 and FY97 Rate Table Worksheets

FY96 rates   The FY96 rate table contains a complete set of official FY96 labor rates, overhead rates, Procurement Recharge rates, and FTE productive hours for all Laboratory cost centers. Also, composite year-to-date actual overhead rates are calculated by division and are included. The FY96 rate table also includes the contact name of the analyst responsible for each cost center in the list.

Contractor composite actual YTD labor rates are calculated and entered in the table, since there are no official contractor labor rates yet.

For those cost centers not having official rates or not having actual costs to calculate composite rates, Laboratory-wide average rates were calculated and loaded into the table. Such rates are displayed in bold typeface.

This sheet is a lookup table used with the costs sheets to price the estimates.

Note: The printed version of the table is **84** pages long.

FY97 rates   The FY97 rate table contains a complete set of FY97 official labor rates, unofficial overhead rates, unofficial Procurement Recharge rates, and FTE productive hours for all Laboratory cost centers. Also, composite year-to-date actual overhead rates are calculated by division and are included. The table also includes the contact name of the analyst responsible for each cost center in the list.

The FY97 rates table is based on the FY96 rates, adjusted for inflation where appropriate, using the official operating cost factors.

Contractor composite actual YTD labor rates are calculated and entered in the table, since there are no official contractor labor rates yet.

For those cost centers not having official rates or not having actual costs to calculate composite rates, Laboratory-wide average rates were calculated and loaded into the table. Such rates are displayed in bold typeface.

This sheet is a lookup table used with the costs sheets to price the estimates.

Note: The printed version of the table is **84** pages long.

B&R and Program Codes

B&R codes   The B&R codes worksheet is a complete list of all active B&R9 codes at the Laboratory. The B&R codes are cross-referenced to the first two digits of the program code series assigned to each B&R9 number. The list also designates the cost type of each B&R code.

To use the "jump-to-first-record" drop-down menu for finding records by B&R2 numbers, click on the arrow button and click on the desired B&R2 number. The cursor moves to the first record of that B&R2 number.

Note: The printed version of the table is **19** pages long.

Program codes   The Program Codes worksheet is a complete list of all active program codes at the Laboratory. The program codes are cross-referenced to the burden code, B&R9 code, and cost type.

To use the "jump-to-first-record" drop-down menu for finding program codes by the first character of the number, click on the arrow button and click on the desired first letter. The cursor moves to the first record of that program code's first character.

Note: The printed version of the table is **248** pages long.